EXHIBIT B

CLEVELAND

THOMPSON HINE

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WASHINGTON D.C.

April 11, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P. O. Box 5052 Troy, MI 48007-5052

Invoice Ref: Delphi Technologies, Inc.

Federal I.D. No. 34-0575300

Summary of professional services rendered by Thompson Hine LLP for the period 10/8/05 through 10/31/05 (invoice detail attached)

Fees for Professional Services \$6,747.00

Disbursements and Charges 918.03

Total Fees, Disbursements and Charges invoiced \$7,665.03

Amount due upon receipt of attached invoices (per Retention order)

Fees for Professional Services (80%) \$5,397.60

Disbursements and Charges (100%) 918.03

Total Fees, Disbursements and Charges due \$6,315.63*

* The holdback amount (20% of the professional fees billed for this period) of \$1,349.40 will be due upon Court approval of Thompson Hine's Fee Application.

Larry.Burick@ThompsonHine.com Phone 937.443.6625 Fax 937.443.6635

mah 427758.1

05-44481-rdd Doc 3467-3 Filed 04/27/06 Entered 04/27/06 17:49:07 Exhibit B (Part 1 of 4) Pg 3 of 25

SUMMARY OF INVOICES FOR PERIOD (ITEMIZED BY THOMPSON HINE MATTER #)

TH matter#	Service dates	Invoice No.	Professional fees invoiced	Expenses invoiced	Total invoiced
00092	10/08/05 - 10/31/05	2147098	\$1,828.50	\$9.40	\$1,837.90
00165	10/08/05 - 10/31/05	2147101	\$94.00	\$0.00	\$94.00
00173	10/08/05 - 10/31/05	2147102	\$47.00	\$8.60	\$55.60
00185	10/08/05 - 10/31/05	2147103	\$170.00	\$0.00	\$170.00
00202	10/08/05 - 10/31/05	2147104	\$399.50	\$0.00	\$399.50
00204	10/08/05 - 10/31/05	2147106	\$164.50	\$602.40	\$766.90
00206	10/08/05 - 10/31/05	2147107	\$2,479.50	\$0.00	\$2,479.50
00209	10/08/05 - 10/31/05	2147108	\$544.00	\$0.00	\$544.00
00211	10/08/05 - 10/31/05	2147109	\$340.00	\$113.79	\$453.79
00212	10/08/05 - 10/31/05	2147110	\$425.00	\$82.04	\$507.04
00213	10/08/05 - 10/31/05	2147112	\$255.00	\$101.80	\$356.80
	Total Amount Invoice	d	\$6,747.00	\$918.03	\$7,665.03

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2147098 Our File No. 444859,00092

DP-310121-Controlled Truck Cab Suspension Using Federal I.D. No. 34-0575300 an Inverted Strut

For professional services rendered for your account through 10/31/05

Fees for Professional Services \$ 1,828.50

Disbursements and Charges \$ 9.40

Total Fees, Disbursements and Charges \$ 1,837.90

TOTAL DUE FOR THIS INVOICE \$ 1,837.90

05-44481-rdd Doc 3467-3 Filed 04/27/06 Entered 04/27/06 17:49:07 Exhibit B (Part 1 of 4) Pg 5 of 25

THOMPSON HINE

Page 2 Our File No. 444859.00092 Delphi Technologies, Inc.

February 24, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/31/05	Prepare amendment; file amendment. Theodore D. Lienesch	5.30	1,828 50
	Fee for Professional Services		\$1,828.50

Summary of Fees for This Matter

Name	Title		Hours	Rate/Hr
Theodore D. Lienesch	Partner		5.30	345.00
		Fee for Professional Services		\$1,828.50

Disbursements and Charges

Description	Amount	
Photocopy	9.40	

Total Disbursements and Charges 9.40

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February 13, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2147101 Our File No. 444859 00165

DP-312617 PATENT: AUTONOMOUS BRAKE

Federal I.D. No. 34-0575300

APPLY

For professional services rendered for your account through 10/31/05

Fees for Professional Services

94.00

\$

Total Fees, Disbursements and Charges

94,00

TOTAL DUE FOR THIS INVOICE

94.00

Thompson Hine

Page 2 Our File No. 444859.00165 Delphi Technologies, Inc. February 13, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/18/05	Prepare patent Application		
	Douglas E. Erickson	0.20	47.00
10/28/05	Review file; telephone discussion with M. Smith of application not yet received but desired for filing of filed by 11/4/2005.	· ·	•
	Douglas E. Erickson	0.20	47.00
•	Fee for Professional Services		\$94.00

Name	Title	Hours	Rate/Hr
Douglas E. Erickson	Senior Attorney	0.40	235.00
	Fee for Profession	nal Services	\$94.00

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February 13, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2147102 Our File No. 444859.00173

DP-312481 Patent: CONTROLLABLE MR SHOCK ABSORBER FOR A WASHING MACHINE V1/ DOOR BRAKE V2 Federal I.D. No. 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services \$ 47.00

Disbursements and Charges \$ 8.60

Total Fees, Disbursements and Charges \$ 55.60

TOTAL DUE FOR THIS INVOICE \$ 55.60

THOMPSON HINE

Page 2 Our File No. 444859.00173 Delphi Technologies, Inc. February 13, 2006

8.60

Professional Service Fees					
Date	Services		Hours	Charges	
10/28/05	Draft amendment a Douglas E. Erickso	fter final; file amendment with USPTO	O. 0.20	47.00	
	Fee for Professiona	ll Services		\$47.00	
Name Douglas E.	Erickson	Summary of Fees for This Matter Title Senior Attorney	Hours 0.20	Rate/Hr 235.00	
		Fee for Profession	al Services	\$47.00	
Date	Description	Disbursements and Charges	Amount		
	Photocopy		8.60		

Total Disbursements and Charges

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O Box 5052 Troy, MI 48007-5052 Invoice No. 2147103 Our File No. 444859.00185

DP-313918 Patent: COOLING APPARATUS AND

Federal I.D. No. 34-0575300

METHOD USING LOW FLUID FLOW RATES

For professional services rendered for your account through 10/31/05

Fees for Professional Services \$ 170.00

Total Fees, Disbursements and Charges \$_____170.00

TOTAL DUE FOR THIS INVOICE \$ 170.00

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Thompson HINE

Page 2 Our File No. 444859.00185 Delphi Technologies, Inc.

February 24, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/31/05	Revise application. Victor J. Wasylyna	1.00	170.00
	Fee for Professional Services		\$170.00

Name	Title	Hours	Rate/Hr
Victor J. Wasylyna	Associate	1 00	170.00
	Fee for Professio	nal Services	\$170.00

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February 13, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052

Invoice No. 2147104 Our File No. 444859.00202

DP-312587: Patent HIGH EFFICIENCY DUAL LEAD BALLSCREW WITH LOW EFFECTIVE HELIX ANGLE Federal I.D. No. 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services

399.50

\$

Total Fees, Disbursements and Charges

399,50

TOTAL DUE FOR THIS INVOICE

399,50

THOMPSON HINE

Page 2 Our File No. 444859.00202 Delphi Technologies, Inc. February 13, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/10/05	Preliminary clearance (verbal) study		
	Douglas E. Erickson	0.70	164.50
10/28/05	Preliminary clearance of two GM patents; email results (patentability study which in no application being drafted and preliminary clearance study).		
	Douglas E. Erickson	1 00	235 00
	Fee for Professional Services		\$399.50

Name	Title	Hours	Rate/Hr
Douglas E. Erickson	Senior Attorney	1.70	235.00
	Fee for Profession	nal Services	\$399.50

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766,90

February 13, 2006

Delphi Technologies, Inc Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052

Invoice No. 2147106 Our File No. 444859 00204

DP-314410: Patent: FOUR QUADRANT PULSE

TOTAL DUE FOR THIS INVOICE

Federal I.D. No. 34-0575300

WIDTH MODULATION CONTROL OF 3 PHASE

MOTORS

For professional services rendered for your account through 10/31/05 Fees for Professional Services \$ 164.50 Disbursements and Charges 602.40 Total Fees, Disbursements and Charges 766.90

THOMPSON HINE

Page 2 Our File No. 444859.00204 Delphi Technologies, Inc.

February 13, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/18/05	Patentability and preliminary clearance (verbal) study		
	Douglas E. Erickson	0.20	47.00
10/28/05	Draft written patentability study; final written patentab clearance study results telephoned to Delphi.	ility study to Delphi;	oral preliminary
	Douglas E. Erickson	0.50	117.50
	Fee for Professional Services		\$164.50

Summary of Fees for This Matter

Name	Title	Hours	Rate/Hr
Douglas E. Erickson	Senior Attorney	0.70	235.00
	Fee for Profession	nal Services	\$164.50

Disbursements and Charges

Description	Amount	
Payee: Woolcott & Company Inc, Invoice I regarding conducting a novelty search regarding Width Modulation Control"		
Photocopy	2.40	
Tot	al Disbursements and Charges	602.40

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052

Invoice No. 2147107 Our File No. 444859.00206

DP-314492: Patent: THREE PHASE MOTOR

DIAGNOSTICS AND PHASE VOLTAGE

FEEDBACK

Federal I.D. No. 34-0575300

For professional services rendered for your account through 10/31/05.

Fees for Professional Services

\$ 2,479.50

Total Fees, Disbursements and Charges

\$_____2,479.50

TOTAL DUE FOR THIS INVOICE

<u>2,479.50</u>

THOMPSON HINE

Page 2 Our File No. 444859.00206 Delphi Technologies, Inc.

February 24, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/20/05	Telephone conference with inventor		
	Michael J. Nieberding	1.00	285 00
10/22/05	Patentability database searching.		
	Michael J. Nieberding	1.50	427.50
10/24/05	Review of prior art patents		
	Michael J. Nieberding	0 50	142.50
10/25/05	Telephone conference with inventor regarding potenti	al claim scope.	
	Michael J. Nieberding	0.50	142.50
10/26/05	Draft patent application.		
	Michael J. Nieberding	1.50	427.50
10/27/05	Draft patent application.		
	Michael J. Nieberding	0.70	199.50
10/29/05	Draft patent application		
	Michael J. Nieberding	0.50	142 50
10/30/05	Draft patent application.		
	Michael J. Nieberding	2.50	712.50
	Fee for Professional Services		\$2,479.50

Name	Title	He	ours	Rate/Hr
Michael J Nieberding	Partner		8.70	285.00
		Fee for Professional Services		\$2.479 50

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February 13, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2147108 Our File No. 444859 00209

DP-314543: Patent: A NEW DESIGN CONCEPT

FOR DAMPING FORCE AMPLIFICATION BY A

SLAVE MR DAMPER

Federal I.D. No. 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services

\$ 544.00

Total Fees, Disbursements and Charges

544.00

TOTAL DUE FOR THIS INVOICE

544,00

THOMPSON HINE

Page 2 Our File No. 444859 00209 Delphi Technologies, Inc.

February 13, 2006

Date	Services	Hours
10/18/05	Review Record of Invention; telephone conference with Mr. Kruckemeyer	
	Victor J. Wasylyna	1.50
10/31/05	Review record of invention; prepare provisional application.	
	Victor J Wasylyna	1.70
	Fee for Professional Services	\$544.00

Name	Title	Hours	Rate/Hr
Victor J. Wasylyna	Associate	3.20	170 00
	Fee for Profe	essional Services	\$544.00

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052

Invoice No. 2147109 Our File No. 444859.00211

DP-312943: Patent: ELECTRIC CALIPER POSITION CONTROL WITH ADAPTIVE

ESTIMATION

Federal I.D. No 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services \$ 340.00

Disbursements and Charges \$ 113.79

Total Fees, Disbursements and Charges \$ 453.79

TOTAL DUE FOR THIS INVOICE \$ 453.79

05-44481-rdd Doc 3467-3 Filed 04/27/06 Entered 04/27/06 17:49:07 Exhibit B (Part 1 of 4) Pg 21 of 25

THOMPSON HINE

Page 2 Our File No. 444859.00211 Delphi Technologies, Inc. February 24, 2006

Professional Service Fees

Date	Services	Hours	Charges
10/18/05	Patentability search		
	Victor J Wasylyna	1.50	255 00
10/21/05	Review patentability search results.		
	Victor J. Wasylyna	0.50	85.00
	Fee for Professional Services		\$340.00

Summary of Fees for This Matter

Name	Title	Hours	Rate/Hr
Victor J. Wasylyna	Associate	2.00	170.00
	Fee for Profe	ssional Services	\$340.00

Disbursements and Charges

Description	Amo	unt
Lexis Charges	101	1.79
Patent Download	12	2.00
	Total Disbursements and Charges	113 79

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052

Invoice No. 2147110 Our File No. 444859.00212

DP-314552: Patent: POWERTRAIN MOUNT PRESSURIZED BASE PLATE

Federal I.D No. 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services \$ 425.00

Disbursements and Charges \$ 82.04

Total Fees, Disbursements and Charges \$ 507.04

TOTAL DUE FOR THIS INVOICE \$ 507.04

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THOMPSON HINE

Page 2 Our File No. 444859 00212 Delphi Technologies, Inc. February 24, 2006

Date	Services	Hours
10/19/05	Review Record of Invention; search patent database	
	Victor J. Wasylyna	2.50
	Fee for Professional Services	\$425.00

Summary of Fees for This Matter

Name	Title	Hours	Rate/Hr
Victor J. Wasylyna	Associate	2.50	170 00
	Fee for Profess	sional Services	\$425.00

Disbursements and Charges

Description	Amount	
Lexis Charges	82.04	
	Total Disbursements and Charges	82.04

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February 24, 2006

Delphi Technologies, Inc. Legal Staff-M/C 480-410-202 P.O. Box 5052 Troy, MI 48007-5052 Invoice No. 2147112 Our File No. 444859.00213

DP-314346: Patent: PIEZOELECTRIC COMPOSITE BRAKE PEDAL FEEL EMULATOR

Federal I.D No. 34-0575300

For professional services rendered for your account through 10/31/05

Fees for Professional Services

\$ 255.00

Disbursements and Charges

101.80

Total Fees, Disbursements and Charges

356,80

TOTAL DUE FOR THIS INVOICE

356.80

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THOMPSON HINE

Page 2 Our File No. 444859.00213 Delphi Technologies, Inc.

February 24, 2006

Date

Services

Hours

10/18/05

Patent search

Victor J. Wasylyna

1.50

Fee for Professional Services

\$255.00

Summary of Fees for This Matter

Name

Title

Hours

Rate/Hr

Victor J. Wasylyna

Associate

1.50

170.00

Fee for Professional Services

\$255.00

Disbursements and Charges

Description

Amount

Lexis Charges

101.80

Total Disbursements and Charges

101.80